



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 25, 2016

Timothy Reeves
Board Chairman
2547 Chapman Road
Wytheville, VA 24382

County of Wythe

Dear Mr. Reeves:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue and Sheriff of the locality indicated for the year ended June 30, 2016. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period January 1, 2016 through June 30, 2016. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the constitutional officers complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds.

Sincerely,

Auditor of Public Accounts

MSM: rnr

cc: R. Cellell Dalton, County Administrator
Lori C. Gynn, Treasurer
Faye H. Barker, Commissioner of the Revenue
Keith Dunagan, Sheriff